

ent B1  
a third insulated material disposed over said tunnel oxide layer, said select gate and said floating gate; and C

a control gate formed on said third insulated material.

SUB C2 7 15 12. A structure of an Electrically Erasable Programmable Read-Only Memory (EEPROM), comprising:

a silicon substrate having a source/drain region;

a tunnel oxide layer disposed over said silicone substrate;

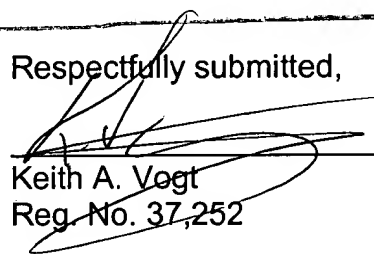
Rule 126 B2  
a select gate disposed over said tunnel oxide layer, wherein said select gate is defined by a conductive layer covered with a first insulated material thereon and comprises a sidewall made of a second insulated material; C

a floating gate aligned to one side of said select gate;

a third insulated material disposed over said tunnel oxide layer, said select gate and said floating gate; and

a control gate formed on said third insulated material, said control gate partially covers said third insulating material.

Respectfully submitted,

  
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Dated: March 17, 2003